



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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J. TYLER McCAULEY
AUDITOR-CONTROLLER

May 30, 2003

TO: Supervisor Yvonne Brathwaite Burke, Chair
Supervisor Gloria Molina
Supervisor Zev Yaroslavsky
Supervisor Don Knabe
Supervisor Michael D. Antonovich

FROM: J. Tyler McCauley 
Auditor-Controller

**SUBJECT: 6/03/03 BOARD AGENDA ITEM #25 – TRANSFER OF UNCLAIMED
PROPERTY TAX REFUNDS TO THE COUNTY GENERAL FUND**

The June 3, 2003 Board agenda will have an item from the Auditor-Controller requesting Board approval to transfer \$350,000 of unclaimed property tax refunds to the County General Fund. The authority to transfer these funds is allowed under the Revenue and Taxation Code and the transfer is made annually at the end of the fiscal year.

The amount to be transferred to the General Fund which taxpayers have not claimed is a result of payments received by the County which were in excess of what was owed by the property tax owner. Tax roll changes such as a correction due to a reduction in property value result in monies due to taxpayers. The County is unable to refund the monies to the taxpayer because of incorrect addresses. The offices of the Treasurer and Tax Collector (TTC), Assessor and Auditor-Controller work together to identify correct parcel numbers and valid addresses.

To obtain a refund, taxpayers have to file a claim for refund within four years of the date of payment. The total amount of \$350,000 is for the period July 1998 through June 1999, which represents approximately one quarter of 1% of total refunds processed by my office during this period.

As a result of internal improvements made in the Auditor-Controller's refund processes, the amounts to be transferred to the General Fund in future years are expected to diminish. My office recently implemented a web-based person locator to verify addresses which should increase the number of refunds to taxpayers.

It should be noted that the unclaimed property tax overpayments not refunded by the County are not part of the Auditor-Controller's Uncashed County Checks Website. The Uncashed County Checks Website includes only an inventory of County checks which have been issued by the Auditor-Controller, but remain uncashed after one year.

JTM:sjl

c: David E. Janssen, Chief Administrative Officer
Louisa Ollague, Legislative Deputy
Clinton Tatum, Senior Deputy
Brence Culp, Budget & Finance Deputy
Sheri Sakamoto, Deputy
Angela Mazzie, Deputy